

# 2009 MAINE

Resident

## Individual Income Tax Booklet

Short Form 1040S-ME



**Maine FastFile**  
Electronic filing and payment services



**Direct Deposit**

For more information, see [www.maine.gov/revenue](http://www.maine.gov/revenue)

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### TAXPAYER ASSISTANCE and FORMS

Visit [www.maine.gov/revenue](http://www.maine.gov/revenue) to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or email tax-related questions.

**Recent tax law changes:** [www.maine.gov/revenue/rules/legischange09.htm](http://www.maine.gov/revenue/rules/legischange09.htm).

**Refund information only:** [www.maine.gov/revenue](http://www.maine.gov/revenue)

**To order forms:** Download forms from the Maine Revenue Services web site at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call **(207) 624-7894** - Every day 24 Hours.

**NexTalk (hearing-impaired only):** **(888) 577-6690** Weekdays 8:00 a.m.- 4:30 p.m.

**Assistance to help you with your tax questions:** **(207) 626-8475** - Weekdays 8:00 a.m.- 5:00 p.m.

**Web FAQs:** For information and answers to most Frequently Asked Questions (FAQs), go to [www.maine.gov/revenue/income](http://www.maine.gov/revenue/income).

**Collection problems:** **(207) 621-4300** - Weekdays 8:00 a.m.- 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

**Payment plan questions for income tax returns:** **(207) 621-4300** - Weekdays 8:00 a.m.- 5:00 p.m.

**Tax violations hot line:** **(207) 624-9600** Call this number or send an email to [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov) to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

**Federal income tax information and forms:** Call the Internal Revenue Service at **(800) 829-1040** or see the Internal Revenue Service web site at [www.irs.gov](http://www.irs.gov).



IRS e-file is a fast, accurate, safe and paperless way to file a Federal Income Tax Return. Get your refund in half the time, even faster and safer with Direct Deposit.



An Unclaimed Property Message  
Office of the **Maine State Treasurer**

The State Treasurer is currently holding  
Unclaimed Property worth millions of dollars.  
Some of it may be yours!

[www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)

## GENERAL INSTRUCTIONS

### Am I a Resident, "Safe Harbor" Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2009, read the following and check the proper box. **Retain this worksheet for your records.**

**Domicile:** Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

#### RESIDENCY WORKSHEET

☐ **Full-Year Resident:**

(1) Maine was my domicile for the entire year of 2009;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ **"Safe Harbor" Resident:**

**General Safe Harbor** - Maine was my domicile in 2009, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2009 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **If you are a "Safe-Harbor" resident, you must file Form 1040ME with Schedule NR or NRH.**

**Foreign Safe Harbor** - I spent at least 450 days in a foreign country during any 548-day period beginning after 2006. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor, you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

For more information and examples on "Safe Harbors", see the Guidance to Residency "Safe Harbors" brochure available at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

☐ **Part-Year Resident:** I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above. **If you are a part-year resident, you must file Form 1040ME with Schedule NR or NRH.**

☐ **Nonresident:** I was not a resident or part-year resident in 2009, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. If you are a nonresident, you must file Form 1040ME with Schedule NR or NRH.**

For additional information on determining Maine residency, see the Maine Revenue Services **Guidance to Residency Status** and **Guidance to Residency "Safe Harbors"** brochures at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) or call the forms line at (207) 624-7894.

#### I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

**Maine Resident:** Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

**Example:** Paul, single, is a member of the U.S. armed forces stationed

in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2009 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

**Nonresident:** If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

#### Instructions for Married Couples:

**WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE?** You must file a Maine return using the same filing status as properly used on your federal return.

**I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?** If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents (*you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3*);

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (*If the nonresident, or "Safe Harbor" resident spouse, has no Maine-source income, that spouse does not have to file a Maine return.*) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

**WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.**

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

**WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS AND BOTH HAVE MAINE- SOURCE INCOME.** You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

#### SPECIFIC INSTRUCTIONS — FORM 1040S-ME

**Note:** Form 1040S-ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name I M A	MI A	Your Last Name S A M P L E
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

\_\_\_\_\_, 22, 495.00

**Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.**

For information on electronic filing, visit our web site at [www.maine.gov/revenue](http://www.maine.gov/revenue).

## STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

If you have a pre-printed label (located on the front cover of this booklet) and your **name** and **address** are correct, peel it off and place it on your completed Form 1040S-ME **inside the red dotted lines**.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social security number(s):** You **must** enter your social security number(s) in the spaces provided.

**Line 1.** Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the **Maine Clean Election Fund**. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

**Line 2.** Check this box if at least two-thirds of your gross income for 2009 was from **commercial farming or fishing** as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

## STEP 2: FILING STATUS

**Lines 3-7.** Check the box for the **filing status** properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

**Line 8.** Check the appropriate boxes for you and your spouse if you or your spouse were **65 or over and/or blind** for federal income tax purposes.

## STEP 3: EXEMPTIONS

**Line 9.** Enter the total number of **exemptions** properly claimed on your federal return.

## STEP 4: CALCULATE YOUR TAXABLE INCOME

**Line 10.** Enter your **federal adjusted gross income** shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

**Line 11.** If you are an active member of the **Maine Public Employees Retirement System (MePERS)**, enter the amount of your 2009 contributions on this line. Contributions to the MePERS are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. **NOTE:** *If you retired after 1988 and you are receiving benefits from the MePERS, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).*

Also enter on this line the amount of **unemployment compensation benefits** (except benefits issued by the U.S. Railroad Retirement Board) received during 2009 to the extent not included in federal gross income.

**Line 12.** Enter on this line income from direct obligations of the U.S. Government, such as **U. S. Government Savings Bonds and U.S. Treasury Bills and Notes**. Write only the amount of this interest that is included in your federal adjusted gross income.

**Line 13.** Enter the amount of **social security and railroad retirement benefits** (tier 1 and tier 2) that are included as taxable in your federal adjusted gross income.

**Line 14. Pension Income Deduction.** See instructions and worksheet on page 8.

**Line 16.** If you use the **standard deduction** on your federal return, you must use the Maine standard deduction on your Maine return.

If you itemize deductions on your Maine return (based on federal itemized deductions), you **must** file using the long form, 1040ME, and complete Schedule 2.

## MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE -----	\$5,700
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$9,500
HEAD OF HOUSEHOLD -----	\$8,350
MARRIED FILING SEPARATELY -----	\$4,750

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$950 or earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

## Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,400 if the individual is 65 or over **OR** blind; \$2,800 if the individual is both 65 or over **AND** blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$1,100 if one spouse is age 65 or over **OR** blind; \$2,200 if one spouse is 65 or over **AND** blind; \$2,200 if both spouses are 65 or over **OR** blind; \$4,400 if both spouses are 65 or over **AND** blind, etc.. **NOTE:** *If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.*

**Line 17.** Multiply the total number of **exemptions** on line 9 by \$2,850 and enter the result on this line.

**Caution:** If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,650, enter \$2,850 on line 17 of your Maine short form.

## STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

**Line 19.** Find the **income tax** for the taxable income on line 18 in the tax table on pages 9 through 11 or compute your tax based on the tax rate schedule on page 11.

**Line 21.** If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a **low-income tax credit** equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

**Line 22.** Your Maine **earned income tax credit** is equal to 4% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .04. Enter the result in the boxes provided.

**Line 24.** Enter the total amount of **Maine income tax withheld**. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

**Line 27.** If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe **Maine use tax** on those items. The rate of tax for purchases in 2009 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use



tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .08% (.0008) or use the table below. **NOTE:** For items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. For additional information on Maine use tax visit [www.maine.gov/revenue/salesuse/usetax/usetax.html](http://www.maine.gov/revenue/salesuse/usetax/usetax.html) or call (207) 624-9693.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 5	\$30,000	\$ 36,000	\$ 29
6,000	12,000	10	36,000	42,000	34
12,000	18,000	14	42,000	48,000	38
18,000	24,000	19	48,000	54,000	43
24,000	30,000	24	54,000	60,000	48
60,000 and up — .08% of Maine 1040S-ME, Line 15					

**Line 27a.** If you collected \$2,000 or less in **sales tax on casual rentals of living quarters**, you may report the tax on this line. Multiply the rentals received in 2009 not reported on any sales tax return by 7% (.07). For additional information on the sales tax on rentals, call (207) 624-9693. Note: To report sales tax greater than \$2,000, you must file a sales/use tax return to report all sales you owe to the State of Maine. Sales and use tax forms are available at [www.maine.gov/revenue/salesuse/returnlink.htm](http://www.maine.gov/revenue/salesuse/returnlink.htm).

**Line 28.** Enter the total amount of **voluntary contributions and state park pass purchases** from line 14 of Schedule CP.

#### STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

**Line 29.** Enter the amount of your **refund**. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

**Line 30.** You may have your **refund directly deposited** into your checking or savings account (if it is \$10,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen® Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.* To comply with banking rules, you must check the box to the left of line 30b if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check.

**JOHN MAINE**  
**JANE MAINE**  
 123 Main St  
 Anyplace, ME 04000

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

**ANYPLACE BANK**  
 Anyplace, ME 04000

For \_\_\_\_\_

I : 250250025 202020 " 86 " 1234

**Routing number (line 30a)** 202020 " 86 "

**Account number (line 30b)** 1234

**Do not include the check number**

**1234**  
 15000000000

**20**

**DOLLARS**

**Note:** The routing and account numbers may be in different places on your check.

On **line 30a**, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **NOTE:** If you are directing your refund to a NextGen Account, enter the following RTN: **043000261**.

On **line 30b**, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. **NOTE:** For NextGen Accounts, the account number is the account owner's 9-digit social security number.

On **line 30c**, check the box for the appropriate account type.

**Line 31.** This is the **amount you owe**. Do not send cash. If the amount you owe is less than \$1.00, do not pay it.

Remit your payment electronically using Maine EZ Pay at [www.maine.gov/revenue](http://www.maine.gov/revenue) or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

**Line 32. FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program application in August for property tax assessed or rent paid in 2009. The Circuitbreaker Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2010 may change, the current program (that ends June 1, 2010) is generally available to Maine residents with 2008 household income up to \$81,850 for multi-member households or up to \$61,400 for single-member households. Also, your 2008 property taxes must have been greater than 4% of your income or your 2008 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2010 through May 31, 2011.

**THIRD PARTY DESIGNEE.** Complete this section if you would like to allow Maine Revenue Services to call or accept information from another person to discuss your 2009 Maine Individual Income Tax Return. Choose any 5-digit PIN which will be used to ensure MRS employees only speak with the individual you have designated. This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2010 tax return. For most people, this is April 15, 2011.

**2009****MAINE INDIVIDUAL INCOME TAX  
1040S-ME RESIDENT SHORT FORM****S****99**

\*0902200\*

**STEP 1**

Print Neatly in Blue or Black Ink, Using Upper Case Letters

**DO NOT USE RED INK**

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

**IMPORTANT!**You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

**NOTE:** If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.**1 Maine Clean Election Fund** – (See instructions on page 3.) **NOTE:** Checking the box will not increase your tax or reduce your refund.

Do you want \$3 to go to this fund.....

**YES NO**

If a joint return, does your spouse want \$3 to go to this fund.....

**2** Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2009. (See Instructions) .....**STEP 2**

Indicate Your Filing Status

**FILING STATUS** (Check one)

- 3** ☐ **Single**
- 4** ☐ **Married filing joint return** (Even if only one had income)
- 5** ☐ **Married filing separate return.** Enter spouse's social security number and full name above.
- 6** ☐ **Head of household** (With qualifying person)
- 7** ☐ **Qualifying widow(er) with dependent child**  
(Year spouse died \_\_\_\_\_ )

**8 CHECK IF:** **You were** **Spouse was**65 or over ..... 8a ☐ 8c ☐Blind..... 8b ☐ 8d ☐**STEP 3**

Enter Your Exemptions

**9** Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return .....9 \_\_\_\_\_**STEP 4**

Calculate Your Taxable Income

- 10 FEDERAL ADJUSTED GROSS INCOME.** (See instructions on page 3 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.) ..... 10 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 11 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONTRIBUTIONS and UNEMPLOYMENT COMPENSATION BENEFITS.** (See instructions.) ..... 11 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 12 U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income ..... 12 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted gross income ..... 13 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 14 PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 8) ..... 14 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 15 MAINE ADJUSTED GROSS INCOME.** (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the space to the left of the number.) ..... 15 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 16 STANDARD DEDUCTION.** (See instructions on page 3) ..... 16 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 17 EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850)..... 17 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 18 TAXABLE INCOME.** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.) ..... 18 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_
- 19 INCOME TAX.** (Find the tax for the amount on line 18 in the tax table on pages 9-11 or compute your tax using the tax rate schedule on page 11. If line 18 is negative, enter zero.) ..... 19 \_\_\_\_\_ , \_\_\_\_\_ ▪ \_\_\_\_\_



2009 1040S-ME  
RESIDENT SHORT FORM  
Page 2



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STEP 5  
Calculate Your Tax and Voluntary Contributions

- 20 **INCOME TAX.** (From line 19, page 1) ..... 20 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 21 **LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here ..... 21 \_\_\_\_\_ . \_\_\_\_\_  
**NOTE:** You are not required to file a return if you qualify for this credit. (See instructions)
- 22 **EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ \_\_\_\_\_ x .04. Enter result here ..... 22 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 23 **NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) ..... 23 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 24 **MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) ..... ➔ 24 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_  
(DO NOT include estimated tax payments)
- 25 **OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here... 25 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 26 **UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 27 **USE TAX (SALES TAX).** (See instructions) ..... 27 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 27a **SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.** (See instructions) ..... 27a \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- 28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 14) ..... 28 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_

STEP 6  
Calculate Your Refund or Amount Due

- 29 **REFUND.** (Line 25 minus lines 27, 27a and 28) - NOTE: If total of lines 27, 27a and 28 is greater than ☺ line 25, subtract line 25 from the total of lines 27, 27a and 28 and enter the amount on line 31 below..... 29 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT,** read the instructions on page 4 and fill out the information below.
- Check this box if this refund will go to an account outside the United States. ☐
- 30a Routing Number\* \_\_\_\_\_ 30c Type of Account: ☐ Checking  
\*For NextGen Accounts, enter 043000261 ☐ Savings  
30b Account Number\* \_\_\_\_\_ ☐ NextGen®  
\*For NextGen Accounts, enter the account owner's 9-digit social security number (do not enter hyphens).
- 31 **AMOUNT DUE.** Line 26 plus lines 27, 27a and 28. (OR If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28). (If \$1,000 or more, see instructions.) Enter result here. .... 31 \_\_\_\_\_ , \_\_\_\_\_ . \_\_\_\_\_
- EZ PAY** at [www.maine.gov/revenue](http://www.maine.gov/revenue) or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**



- 32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2010: ➔ ☐  
See instructions on page 4 for information about the Tax and Rent "Circuitbreaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2010 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔ ☐

**IMPORTANT NOTE**

If taxpayer is **deceased**, (Month) (Day) (Year)  
enter **date of death**. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

If spouse is **deceased**, (Month) (Day) (Year)  
enter **date of death**. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**Third Party Designee**

(See page 4)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**  
Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal identification #: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN HERE**

Keep a copy of this return for your records

**Paid Preparer's Use**

**Only**

_____ Your Signature	_____ Date signed	_____ Your occupation
_____ Spouse's signature (if joint return, <b>both</b> must sign)	_____ Date signed	_____ Spouse's occupation
_____ Preparer's signature	_____ Date	_____ Preparer's phone number
_____ Print preparer's name and name of business		_____ Preparer's SSN or PTIN

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110  
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066

**DO NOT SEND PHOTOCOPIES OF RETURNS**

**OFFICE USE ONLY:**

PP ☐

IS ☐

☐



# Schedule CP 2009

Attachment  
Sequence No. 6

## VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



99

\*0902202\*

Name(s) as shown on your Maine income tax form

Your Social Security Number

**WHO SHOULD FILE SCHEDULE CP?** You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

		Enter line totals below:					
A. CONTRIBUTIONS	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	.....1 _____, _____ . ____	
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	.....2 _____, _____ . ____	
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	.....3 _____, _____ . ____	
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....4 _____, _____ . ____	
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....5 _____, _____ . ____	
	6 Bone Marrow Screening Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....6 _____, _____ . ____	
	7 Companion Animal Sterilization Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....7 _____, _____ . ____	
	8 Maine Military Family Relief Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....8 _____, _____ . ____
	9 Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....9 _____, _____ . ____
	10 Maine Asthma & Lung Disease Research Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	.....10 _____, _____ . ____
11 <b>TOTAL CONTRIBUTIONS.</b> (Add lines 1 through 10)					11 _____, _____ . ____		
B. PARK PASSES	12 Number of Individual Park Passes ..... <input type="checkbox"/> x \$35 .....12 _____ . ____						
	13 Number of Vehicle Park Passes ..... <input type="checkbox"/> x \$70 .....13 _____ . ____						
	14 <b>TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES</b> (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28).....14 _____, _____ . ____						

### INSTRUCTIONS

**A. CONTRIBUTIONS. Lines 1-10.** Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line. Part A contributions may be deductible the following year on state and federal income tax returns.

Contributions to the **Endangered and Nongame Wildlife Fund "Chickadee Check-off"** are used to fund the endangered and nongame wildlife programs. For more information, visit [www.maine.gov/ifw/wildlife/species/endangered\\_species/nongame\\_fund.htm](http://www.maine.gov/ifw/wildlife/species/endangered_species/nongame_fund.htm).

Contributions to the **Maine Children's Trust** are used to prevent child abuse and neglect throughout Maine. The fund is administered by the Maine Children's Trust. For more information, visit [www.mechildrenstrust.org](http://www.mechildrenstrust.org).

Contributions to the **Bone Marrow Screening Fund** are used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune illnesses who are in

need of a bone marrow or other similar transplant will have more potential donors. The fund is administered by the Department of Health and Human Services.

Contributions to the **Companion Animal Sterilization Fund** are placed in the Companion Animal Sterilization Fund and used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Contributions to the **Maine Military Family Relief Fund** are used to assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. The fund is administered by the Maine Adjutant General.

Contributions to the **Maine Veterans' Memorial Cemetery Maintenance Fund** are used to help finance the maintenance and perpetual care of Maine veterans' cemeteries.

Contributions to the **Maine Asthma and Lung Disease Fund** are used to provide research grants to develop and advance the understanding

of lung disease, especially its prevention, causes, treatment and cure. The fund is administered by the American Lung Association of Maine.

**B. PARK PASSES.** Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. *Note that visitors 65 years or over are admitted to Maine State Park day-use areas free of charge upon proof of age.* An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

*To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.*



**2009 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14**Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income\* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 58). Also, disability benefits reported as wages on your federal income tax return do not qualify.

**\*Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

**NOTE:** Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer		Spouse*	
1. Total eligible <b>non-military</b> pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$		\$	
2. Maximum allowable deduction	2.	\$	6,000.00	\$	6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$		\$	
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$		\$	
5. Enter the smaller of line 1 or line 4 here	5.	\$		\$	
6. Total eligible <b>military</b> pension income included in your federal adjusted gross income	6.	\$		\$	
7. Add line 5 and line 6	7.	\$		\$	
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME	8.	\$		\$	

**\*Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**



# 2009 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>0</b>				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
<b>1,000</b>				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
<b>2,000</b>				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
<b>3,000</b>				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
<b>4,000</b>				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	99	99	99
<b>5,000</b>				
5,000	5,100	101	101	101
5,100	5,200	106	103	103
5,200	5,300	110	105	105
5,300	5,400	115	107	107
5,400	5,500	119	109	109
5,500	5,600	124	111	111
5,600	5,700	128	113	113
5,700	5,800	133	115	115
5,800	5,900	137	117	117
5,900	6,000	142	119	119
<b>6,000</b>				
6,000	6,100	146	121	121
6,100	6,200	151	123	123
6,200	6,300	155	125	125
6,300	6,400	160	127	127
6,400	6,500	164	129	129
6,500	6,600	169	131	131
6,600	6,700	173	133	133
6,700	6,800	178	135	135
6,800	6,900	182	137	137
6,900	7,000	187	139	139

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>7,000</b>				
7,000	7,100	191	141	141
7,100	7,200	196	143	143
7,200	7,300	200	145	145
7,300	7,400	205	147	147
7,400	7,500	209	149	149
7,500	7,600	214	151	151
7,600	7,700	218	153	154
7,700	7,800	223	155	159
7,800	7,900	227	157	163
7,900	8,000	232	159	168
<b>8,000</b>				
8,000	8,100	236	161	172
8,100	8,200	241	163	177
8,200	8,300	245	165	181
8,300	8,400	250	167	186
8,400	8,500	254	169	190
8,500	8,600	259	171	195
8,600	8,700	263	173	199
8,700	8,800	268	175	204
8,800	8,900	272	177	208
8,900	9,000	277	179	213
<b>9,000</b>				
9,000	9,100	281	181	217
9,100	9,200	286	183	222
9,200	9,300	290	185	226
9,300	9,400	295	187	231
9,400	9,500	299	189	235
9,500	9,600	304	191	240
9,600	9,700	308	193	244
9,700	9,800	313	195	249
9,800	9,900	317	197	253
9,900	10,000	322	199	258
<b>10,000</b>				
10,000	10,100	326	201	262
10,100	10,200	333	203	267
10,200	10,300	340	208	271
10,300	10,400	347	212	276
10,400	10,500	354	217	280
10,500	10,600	361	221	285
10,600	10,700	368	226	289
10,700	10,800	375	230	294
10,800	10,900	382	235	298
10,900	11,000	389	239	303
<b>11,000</b>				
11,000	11,100	396	244	307
11,100	11,200	403	248	312
11,200	11,300	410	253	316
11,300	11,400	417	257	321
11,400	11,500	424	262	325
11,500	11,600	431	266	330
11,600	11,700	438	271	334
11,700	11,800	445	275	339
11,800	11,900	452	280	343
11,900	12,000	459	284	348
<b>12,000</b>				
12,000	12,100	466	289	352
12,100	12,200	473	293	357
12,200	12,300	480	298	361
12,300	12,400	487	302	366
12,400	12,500	494	307	370
12,500	12,600	501	311	375
12,600	12,700	508	316	379
12,700	12,800	515	320	384
12,800	12,900	522	325	388
12,900	13,000	529	329	393
<b>13,000</b>				
13,000	13,100	536	334	397
13,100	13,200	543	338	402
13,200	13,300	550	343	406
13,300	13,400	557	347	411
13,400	13,500	564	352	415
13,500	13,600	571	356	420
13,600	13,700	578	361	424
13,700	13,800	585	365	429
13,800	13,900	592	370	433
13,900	14,000	599	374	438

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>14,000</b>				
14,000	14,100	606	379	442
14,100	14,200	613	383	447
14,200	14,300	620	388	451
14,300	14,400	627	392	456
14,400	14,500	634	397	460
14,500	14,600	641	401	465
14,600	14,700	648	406	469
14,700	14,800	655	410	474
14,800	14,900	662	415	478
14,900	15,000	669	419	483
<b>15,000</b>				
15,000	15,100	676	424	487
15,100	15,200	683	428	494
15,200	15,300	690	433	501
15,300	15,400	697	437	508
15,400	15,500	704	442	515
15,500	15,600	711	446	522
15,600	15,700	718	451	529
15,700	15,800	725	455	536
15,800	15,900	732	460	543
15,900	16,000	739	464	550
<b>16,000</b>				
16,000	16,100	746	469	557
16,100	16,200	753	473	564
16,200	16,300	760	478	571
16,300	16,400	767	482	578
16,400	16,500	774	487	585
16,500	16,600	781	491	592
16,600	16,700	788	496	599
16,700	16,800	795	500	606
16,800	16,900	802	505	613
16,900	17,000	809	509	620
<b>17,000</b>				
17,000	17,100	816	514	627
17,100	17,200	823	518	634
17,200	17,300	830	523	641
17,300	17,400	837	527	648
17,400	17,500	844	532	655
17,500	17,600	851	536	662
17,600	17,700	858	541	669
17,700	17,800	865	545	676
17,800	17,900	872	550	683
17,900	18,000	879	554	690
<b>18,000</b>				
18,000	18,100	886	559	697
18,100	18,200	893	563	704
18,200	18,300	900	568	711
18,300	18,400	907	572	718
18,400	18,500	914	577	725
18,500	18,600	921	581	732
18,600	18,700	928	586	739
18,700	18,800	935	590	746
18,800	18,900	942	595	753
18,900	19,000	949	599	760
<b>19,000</b>				
19,000	19,100	956	604	767
19,100	19,200	963	608	774
19,200	19,300	970	613	781
19,300	19,400	977	617	788
19,400	19,500	984	622	795
19,500	19,600	991	626	802
19,600	19,700	998	631	809
19,700	19,800	1,005	635	816
19,800	19,900	1,012	640	823
19,900	20,000	1,019	644	830
<b>20,000</b>				
20,000	20,100	1,026	649	837
20,100	20,200	1,033	653	844
20,200	20,300	1,042	660	851
20,300	20,400	1,050	667	858
20,400	20,500	1,059	674	865
20,500	20,600	1,067	681	872
20,600	20,700	1,076	688	879
20,700	20,800	1,084	695	886
20,800	20,900	1,093	702	893
20,900	21,000	1,101	709	900

# 2009 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>21,000</b>				
21,000	21,100	1,110	716	907
21,100	21,200	1,118	723	914
21,200	21,300	1,127	730	921
21,300	21,400	1,135	737	928
21,400	21,500	1,144	744	935
21,500	21,600	1,152	751	942
21,600	21,700	1,161	758	949
21,700	21,800	1,169	765	956
21,800	21,900	1,178	772	963
21,900	22,000	1,186	779	970
<b>22,000</b>				
22,000	22,100	1,195	786	977
22,100	22,200	1,203	793	984
22,200	22,300	1,212	800	991
22,300	22,400	1,220	807	998
22,400	22,500	1,229	814	1,005
22,500	22,600	1,237	821	1,012
22,600	22,700	1,246	828	1,019
22,700	22,800	1,254	835	1,026
22,800	22,900	1,263	842	1,033
22,900	23,000	1,271	849	1,040
<b>23,000</b>				
23,000	23,100	1,280	856	1,047
23,100	23,200	1,288	863	1,054
23,200	23,300	1,297	870	1,061
23,300	23,400	1,305	877	1,068
23,400	23,500	1,314	884	1,075
23,500	23,600	1,322	891	1,082
23,600	23,700	1,331	898	1,089
23,700	23,800	1,339	905	1,096
23,800	23,900	1,348	912	1,103
23,900	24,000	1,356	919	1,110
<b>24,000</b>				
24,000	24,100	1,365	926	1,117
24,100	24,200	1,373	933	1,124
24,200	24,300	1,382	940	1,131
24,300	24,400	1,390	947	1,138
24,400	24,500	1,399	954	1,145
24,500	24,600	1,407	961	1,152
24,600	24,700	1,416	968	1,159
24,700	24,800	1,424	975	1,166
24,800	24,900	1,433	982	1,173
24,900	25,000	1,441	989	1,180
<b>25,000</b>				
25,000	25,100	1,450	996	1,187
25,100	25,200	1,458	1,003	1,194
25,200	25,300	1,467	1,010	1,201
25,300	25,400	1,475	1,017	1,208
25,400	25,500	1,484	1,024	1,215
25,500	25,600	1,492	1,031	1,222
25,600	25,700	1,501	1,038	1,229
25,700	25,800	1,509	1,045	1,236
25,800	25,900	1,518	1,052	1,243
25,900	26,000	1,526	1,059	1,250
<b>26,000</b>				
26,000	26,100	1,535	1,066	1,257
26,100	26,200	1,543	1,073	1,264
26,200	26,300	1,552	1,080	1,271
26,300	26,400	1,560	1,087	1,278
26,400	26,500	1,569	1,094	1,285
26,500	26,600	1,577	1,101	1,292
26,600	26,700	1,586	1,108	1,299
26,700	26,800	1,594	1,115	1,306
26,800	26,900	1,603	1,122	1,313
26,900	27,000	1,611	1,129	1,320
<b>27,000</b>				
27,000	27,100	1,620	1,136	1,327
27,100	27,200	1,628	1,143	1,334
27,200	27,300	1,637	1,150	1,341
27,300	27,400	1,645	1,157	1,348
27,400	27,500	1,654	1,164	1,355
27,500	27,600	1,662	1,171	1,362
27,600	27,700	1,671	1,178	1,369
27,700	27,800	1,679	1,185	1,376
27,800	27,900	1,688	1,192	1,383
27,900	28,000	1,696	1,199	1,390

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>28,000</b>				
28,000	28,100	1,705	1,206	1,397
28,100	28,200	1,713	1,213	1,404
28,200	28,300	1,722	1,220	1,411
28,300	28,400	1,730	1,227	1,418
28,400	28,500	1,739	1,234	1,425
28,500	28,600	1,747	1,241	1,432
28,600	28,700	1,756	1,248	1,439
28,700	28,800	1,764	1,255	1,446
28,800	28,900	1,773	1,262	1,453
28,900	29,000	1,781	1,269	1,460
<b>29,000</b>				
29,000	29,100	1,790	1,276	1,467
29,100	29,200	1,798	1,283	1,474
29,200	29,300	1,807	1,290	1,481
29,300	29,400	1,815	1,297	1,488
29,400	29,500	1,824	1,304	1,495
29,500	29,600	1,832	1,311	1,502
29,600	29,700	1,841	1,318	1,509
29,700	29,800	1,849	1,325	1,516
29,800	29,900	1,858	1,332	1,523
29,900	30,000	1,866	1,339	1,530
<b>30,000</b>				
30,000	30,100	1,875	1,346	1,537
30,100	30,200	1,883	1,353	1,544
30,200	30,300	1,892	1,360	1,551
30,300	30,400	1,900	1,367	1,560
30,400	30,500	1,909	1,374	1,568
30,500	30,600	1,917	1,381	1,577
30,600	30,700	1,926	1,388	1,585
30,700	30,800	1,934	1,395	1,594
30,800	30,900	1,943	1,402	1,602
30,900	31,000	1,951	1,409	1,611
<b>31,000</b>				
31,000	31,100	1,960	1,416	1,619
31,100	31,200	1,968	1,423	1,628
31,200	31,300	1,977	1,430	1,636
31,300	31,400	1,985	1,437	1,645
31,400	31,500	1,994	1,444	1,653
31,500	31,600	2,002	1,451	1,662
31,600	31,700	2,011	1,458	1,670
31,700	31,800	2,019	1,465	1,679
31,800	31,900	2,028	1,472	1,687
31,900	32,000	2,036	1,479	1,696
<b>32,000</b>				
32,000	32,100	2,045	1,486	1,704
32,100	32,200	2,053	1,493	1,713
32,200	32,300	2,062	1,500	1,721
32,300	32,400	2,070	1,507	1,730
32,400	32,500	2,079	1,514	1,738
32,500	32,600	2,087	1,521	1,747
32,600	32,700	2,096	1,528	1,755
32,700	32,800	2,104	1,535	1,764
32,800	32,900	2,113	1,542	1,772
32,900	33,000	2,121	1,549	1,781
<b>33,000</b>				
33,000	33,100	2,130	1,556	1,789
33,100	33,200	2,138	1,563	1,798
33,200	33,300	2,147	1,570	1,806
33,300	33,400	2,155	1,577	1,815
33,400	33,500	2,164	1,584	1,823
33,500	33,600	2,172	1,591	1,832
33,600	33,700	2,181	1,598	1,840
33,700	33,800	2,189	1,605	1,849
33,800	33,900	2,198	1,612	1,857
33,900	34,000	2,206	1,619	1,866
<b>34,000</b>				
34,000	34,100	2,215	1,626	1,874
34,100	34,200	2,223	1,633	1,883
34,200	34,300	2,232	1,640	1,891
34,300	34,400	2,240	1,647	1,900
34,400	34,500	2,249	1,654	1,908
34,500	34,600	2,257	1,661	1,917
34,600	34,700	2,266	1,668	1,925
34,700	34,800	2,274	1,675	1,934
34,800	34,900	2,283	1,682	1,942
34,900	35,000	2,291	1,689	1,951

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,300	1,696	1,959
35,100	35,200	2,308	1,703	1,968
35,200	35,300	2,317	1,710	1,976
35,300	35,400	2,325	1,717	1,985
35,400	35,500	2,334	1,724	1,993
35,500	35,600	2,342	1,731	2,002
35,600	35,700	2,351	1,738	2,010
35,700	35,800	2,359	1,745	2,019
35,800	35,900	2,368	1,752	2,027
35,900	36,000	2,376	1,759	2,036
36,000				
36,000	36,100	2,385	1,766	2,044
36,100	36,200	2,393	1,773	2,053
36,200	36,300	2,402	1,780	2,061
36,300	36,400	2,410	1,787	2,070
36,400	36,500	2,419	1,794	2,078
36,500	36,600	2,427	1,801	2,087
36,600	36,700	2,436	1,808	2,095
36,700	36,800	2,444	1,815	2,104
36,800	36,900	2,453	1,822	2,112
36,900	37,000	2,461	1,829	2,121
37,000				
37,000	37,100	2,470	1,836	2,129
37,100	37,200	2,478	1,843	2,138
37,200	37,300	2,487	1,850	2,146
37,300	37,400	2,495	1,857	2,155
37,400	37,500	2,504	1,864	2,163
37,500	37,600	2,512	1,871	2,172
37,600	37,700	2,521	1,878	2,180
37,700	37,800	2,529	1,885	2,189
37,800	37,900	2,538	1,892	2,197
37,900	38,000	2,546	1,899	2,206
38,000				
38,000	38,100	2,555	1,906	2,214
38,100	38,200	2,563	1,913	2,223
38,200	38,300	2,572	1,920	2,231
38,300	38,400	2,580	1,927	2,240
38,400	38,500	2,589	1,934	2,248
38,500	38,600	2,597	1,941	2,257
38,600	38,700	2,606	1,948	2,265
38,700	38,800	2,614	1,955	2,274
38,800	38,900	2,623	1,962	2,282
38,900	39,000	2,631	1,969	2,291
39,000				
39,000	39,100	2,640	1,976	2,299
39,100	39,200	2,648	1,983	2,308
39,200	39,300	2,657	1,990	2,316
39,300	39,400	2,665	1,997	2,325
39,400	39,500	2,674	2,004	2,333
39,500	39,600	2,682	2,011	2,342
39,600	39,700	2,691	2,018	2,350
39,700	39,800	2,699	2,025	2,359
39,800	39,900	2,708	2,032	2,367
39,900	40,000	2,716	2,039	2,376
40,000				
40,000	40,100	2,725	2,046	2,384
40,100	40,200	2,733	2,053	2,393
40,200	40,300	2,742	2,060	2,401
40,300	40,400	2,750	2,067	2,410
40,400	40,500	2,759	2,076	2,418
40,500	40,600	2,767	2,084	2,427
40,600	40,700	2,776	2,093	2,435
40,700	40,800	2,784	2,101	2,444
40,800	40,900	2,793	2,110	2,452
40,900	41,000	2,801	2,118	2,461
41,000				
41,000	41,100	2,810	2,127	2,469
41,100	41,200	2,818	2,135	2,478
41,200	41,300	2,827	2,144	2,486
41,300	41,400	2,835	2,152	2,495
41,400	41,500	2,844	2,161	2,503
41,500	41,600	2,852	2,169	2,512
41,600	41,700	2,861	2,178	2,520
41,700	41,800	2,869	2,186	2,529
41,800	41,900	2,878	2,195	2,537
41,900	42,000	2,886	2,203	2,546

# 2009 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>42,000</b>				
42,000	42,100	2,895	2,212	2,554
42,100	42,200	2,903	2,220	2,563
42,200	42,300	2,912	2,229	2,571
42,300	42,400	2,920	2,237	2,580
42,400	42,500	2,929	2,246	2,588
42,500	42,600	2,937	2,254	2,597
42,600	42,700	2,946	2,263	2,605
42,700	42,800	2,954	2,271	2,614
42,800	42,900	2,963	2,280	2,622
42,900	43,000	2,971	2,288	2,631
<b>43,000</b>				
43,000	43,100	2,980	2,297	2,639
43,100	43,200	2,988	2,305	2,648
43,200	43,300	2,997	2,314	2,656
43,300	43,400	3,005	2,322	2,665
43,400	43,500	3,014	2,331	2,673
43,500	43,600	3,022	2,339	2,682
43,600	43,700	3,031	2,348	2,690
43,700	43,800	3,039	2,356	2,699
43,800	43,900	3,048	2,365	2,707
43,900	44,000	3,056	2,373	2,716
<b>44,000</b>				
44,000	44,100	3,065	2,382	2,724
44,100	44,200	3,073	2,390	2,733
44,200	44,300	3,082	2,399	2,741
44,300	44,400	3,090	2,407	2,750
44,400	44,500	3,099	2,416	2,758
44,500	44,600	3,107	2,424	2,767
44,600	44,700	3,116	2,433	2,775
44,700	44,800	3,124	2,441	2,784
44,800	44,900	3,133	2,450	2,792
44,900	45,000	3,141	2,458	2,801
<b>45,000</b>				
45,000	45,100	3,150	2,467	2,809
45,100	45,200	3,158	2,475	2,818
45,200	45,300	3,167	2,484	2,826
45,300	45,400	3,175	2,492	2,835
45,400	45,500	3,184	2,501	2,843
45,500	45,600	3,192	2,509	2,852
45,600	45,700	3,201	2,518	2,860
45,700	45,800	3,209	2,526	2,869
45,800	45,900	3,218	2,535	2,877
45,900	46,000	3,226	2,543	2,886
<b>46,000</b>				
46,000	46,100	3,235	2,552	2,894
46,100	46,200	3,243	2,560	2,903
46,200	46,300	3,252	2,569	2,911
46,300	46,400	3,260	2,577	2,920
46,400	46,500	3,269	2,586	2,928
46,500	46,600	3,277	2,594	2,937
46,600	46,700	3,286	2,603	2,945
46,700	46,800	3,294	2,611	2,954
46,800	46,900	3,303	2,620	2,962
46,900	47,000	3,311	2,628	2,971
<b>47,000</b>				
47,000	47,100	3,320	2,637	2,979
47,100	47,200	3,328	2,645	2,988
47,200	47,300	3,337	2,654	2,996
47,300	47,400	3,345	2,662	3,005
47,400	47,500	3,354	2,671	3,013
47,500	47,600	3,362	2,679	3,022
47,600	47,700	3,371	2,688	3,030
47,700	47,800	3,379	2,696	3,039
47,800	47,900	3,388	2,705	3,047
47,900	48,000	3,396	2,713	3,056
<b>48,000</b>				
48,000	48,100	3,405	2,722	3,064
48,100	48,200	3,413	2,730	3,073
48,200	48,300	3,422	2,739	3,081
48,300	48,400	3,430	2,747	3,090
48,400	48,500	3,439	2,756	3,098
48,500	48,600	3,447	2,764	3,107
48,600	48,700	3,456	2,773	3,115
48,700	48,800	3,464	2,781	3,124
48,800	48,900	3,473	2,790	3,132
48,900	49,000	3,481	2,798	3,141

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>49,000</b>				
49,000	49,100	3,490	2,807	3,149
49,100	49,200	3,498	2,815	3,158
49,200	49,300	3,507	2,824	3,166
49,300	49,400	3,515	2,832	3,175
49,400	49,500	3,524	2,841	3,183
49,500	49,600	3,532	2,849	3,192
49,600	49,700	3,541	2,858	3,200
49,700	49,800	3,549	2,866	3,209
49,800	49,900	3,558	2,875	3,217
49,900	50,000	3,566	2,883	3,226
<b>50,000</b>				
50,000	50,100	3,575	2,892	3,234
50,100	50,200	3,583	2,900	3,243
50,200	50,300	3,592	2,909	3,251
50,300	50,400	3,600	2,917	3,260
50,400	50,500	3,609	2,926	3,268
50,500	50,600	3,617	2,934	3,277
50,600	50,700	3,626	2,943	3,285
50,700	50,800	3,634	2,951	3,294
50,800	50,900	3,643	2,960	3,302
50,900	51,000	3,651	2,968	3,311
<b>51,000</b>				
51,000	51,100	3,660	2,977	3,319
51,100	51,200	3,668	2,985	3,328
51,200	51,300	3,677	2,994	3,336
51,300	51,400	3,685	3,002	3,345
51,400	51,500	3,694	3,011	3,353
51,500	51,600	3,702	3,019	3,362
51,600	51,700	3,711	3,028	3,370
51,700	51,800	3,719	3,036	3,379
51,800	51,900	3,728	3,045	3,387
51,900	52,000	3,736	3,053	3,396
<b>52,000</b>				
52,000	52,100	3,745	3,062	3,404
52,100	52,200	3,753	3,070	3,413
52,200	52,300	3,762	3,079	3,421
52,300	52,400	3,770	3,087	3,430
52,400	52,500	3,779	3,096	3,438
52,500	52,600	3,787	3,104	3,447
52,600	52,700	3,796	3,113	3,455
52,700	52,800	3,804	3,121	3,464
52,800	52,900	3,813	3,130	3,472
52,900	53,000	3,821	3,138	3,481
<b>53,000</b>				
53,000	53,100	3,830	3,147	3,489
53,100	53,200	3,838	3,155	3,498
53,200	53,300	3,847	3,164	3,506
53,300	53,400	3,855	3,172	3,515
53,400	53,500	3,864	3,181	3,523
53,500	53,600	3,872	3,189	3,532
53,600	53,700	3,881	3,198	3,540
53,700	53,800	3,889	3,206	3,549
53,800	53,900	3,898	3,215	3,557
53,900	54,000	3,906	3,223	3,566

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
<b>54,000</b>				
54,000	54,100	3,915	3,232	3,574
54,100	54,200	3,923	3,240	3,583
54,200	54,300	3,932	3,249	3,591
54,300	54,400	3,940	3,257	3,600
54,400	54,500	3,949	3,266	3,608
54,500	54,600	3,957	3,274	3,617
54,600	54,700	3,966	3,283	3,625
54,700	54,800	3,974	3,291	3,634
54,800	54,900	3,983	3,300	3,642
54,900	55,000	3,991	3,308	3,651
<b>55,000</b>				
55,000	55,100	4,000	3,317	3,659
55,100	55,200	4,008	3,325	3,668
55,200	55,300	4,017	3,334	3,676
55,300	55,400	4,025	3,342	3,685
55,400	55,500	4,034	3,351	3,693
55,500	55,600	4,042	3,359	3,702
55,600	55,700	4,051	3,368	3,710
55,700	55,800	4,059	3,376	3,719
55,800	55,900	4,068	3,385	3,727
55,900	56,000	4,076	3,393	3,736
<b>56,000</b>				
56,000	56,100	4,085	3,402	3,744
56,100	56,200	4,093	3,410	3,753
56,200	56,300	4,102	3,419	3,761
56,300	56,400	4,110	3,427	3,770
56,400	56,500	4,119	3,436	3,778
56,500	56,600	4,127	3,444	3,787
56,600	56,700	4,136	3,453	3,795
56,700	56,800	4,144	3,461	3,804
56,800	56,900	4,153	3,470	3,812
56,900	57,000	4,161	3,478	3,821
<b>57,000</b>				
57,000	57,100	4,170	3,487	3,829
57,100	57,200	4,178	3,495	3,838
57,200	57,300	4,187	3,504	3,846
57,300	57,400	4,195	3,512	3,855
57,400	57,500	4,204	3,521	3,863
57,500	57,600	4,212	3,529	3,872
57,600	57,700	4,221	3,538	3,880
57,700	57,800	4,229	3,546	3,889
57,800	57,900	4,238	3,555	3,897
57,900	58,000	4,246	3,563	3,906
<b>58,000 and over</b>				
		4,250 plus 8.5% of excess over \$58,000	3,567 plus 8.5% of excess over \$58,000	3,910 plus 8.5% of excess over \$58,000

## 2009 TAX RATE SCHEDULES

### For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040S-ME, line 18 is:

Less than \$5,050

\$ 5,050	but less than	\$ 10,050
\$ 10,050	but less than	\$ 20,150
\$ 20,150	or more	

The Tax is:

2.0% of the taxable income

\$ 101	plus 4.5% of excess over \$ 326	\$ 5,050
\$ 326	plus 7.0% of excess over \$1,033	\$ 10,050
\$ 1,033	plus 8.5% of excess over	\$ 20,150

### For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040S-ME, line 18 is:

Less than \$7,600

\$ 7,600	but less than	\$ 15,100
\$ 15,100	but less than	\$ 30,250
\$ 30,250	or more	

The Tax is:

2.0% of the taxable income

\$ 152	plus 4.5% of excess over \$ 490	\$ 7,600
\$ 490	plus 7.0% of excess over \$1,551	\$ 15,100
\$ 1,551	plus 8.5% of excess over	\$ 30,250

### For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040S-ME, line 18 is:

Less than \$10,150

**Should I file a Maine income tax return?** If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. **You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax.** However, you must file a return to claim any refund due to you.

If you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 MRSA § 5142(8-A).

**When must I file my return?** No later than April 15, 2010.

**I am getting a refund this year. When will I get my check?** Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit [www.maine.gov/revenue](http://www.maine.gov/revenue) (select *Where's My Refund*).

**What if I need more time to file?** Maine allows an *automatic* six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

**Caution: An extension to file your Maine return is not an extension for payment of tax.** If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2010** for calendar-year filers) and the remaining 10% must be paid when the return is filed on or before October 15, 2010 in order to avoid the penalty for late payment of tax. However, interest is charged on any tax paid after the original due date of your return.

**Remit your extension payment electronically using Maine EZ Pay (no forms required) at [www.maine.gov/revenue](http://www.maine.gov/revenue) or download the payment voucher at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) by the original due date for filing your Maine return.**

**What should I do if there is a change in my Maine tax liability?** You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for

failure to notify the state of these changes. **When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.**

**What if I am unable to pay my taxes?** File your return by the due date and request a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov).

**What if I file or pay late?** You will be charged interest. For calendar year 2010, the **interest** rate is 7%, compounded monthly, on income tax not paid by the due date (April 15, 2010 for calendar-year filers). **An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.**

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income. For more information on late filing, see 36 MRSA § 5278 or visit [www.maine.gov/revenue](http://www.maine.gov/revenue).

**What if I am an innocent or injured spouse?** Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail [compliance.tax@maine.gov](mailto:compliance.tax@maine.gov). **If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.**

**Am I required to file and pay estimated tax?** See the instructions for Form 1040ES-ME at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).